

CERTIFICATE OF SERVICE

I hereby certify that on this 21st day of December, 2009, I caused a true and correct copy of the foregoing Objection to Trustee's Determination of Claim to be filed and served via ECF. In addition, service was effectuated via Federal Express to the following:

Clerk of the United States Bankruptcy Court for
The Southern District of New York
One Bowling Green
New York, New York 10004

Irving H. Picard, Trustee
c/o Baker & Hostetler LLP
45 Rockefeller Plaza,
New York, New York 10111

/s/ Andrew J. Finn